

For the reasons discussed above, I certify that this proposed regulation (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption ADDRESSES.

#### List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

#### The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

#### PART 39—AIRWORTHINESS DIRECTIVES

1. The authority citation for part 39 continues to read as follows:

**Authority:** 49 U.S.C. App. 1354(a), 1421 and 1423; 49 U.S.C. 106(g); and 14 CFR 11.89.

##### 39.13 [Amended]

2. Section 39.13 is amended by adding the following new airworthiness directive:

**Airbus:** Docket 94–NM–222–AD.

Applicability: Model A310 and A300–600 series airplanes on which Airbus Modification 4805 has been installed, certificated in any category.

**Note 1:** This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must use the authority provided in paragraph (g) to request approval from the FAA. This approval may address either no action, if the current configuration eliminates the unsafe condition; or different actions necessary to address the unsafe condition described in this AD. Such a request should include an assessment of the effect of the changed configuration on the unsafe condition addressed by this AD. In no case does the presence of any modification, alteration, or repair remove any airplane from the applicability of this AD.

Compliance: Required as indicated, unless accomplished previously.

To prevent the presence of water in the elevator, which could cause debonding of the elevator skins and, consequently, could affect the structural integrity of the elevator, accomplish the following:

(a) Perform a Tap Test inspection to detect debonding of the elevator skins, in accordance with the procedures described in the Airbus Model A300–600 or A310 Nondestructive Test Manual (NTM), as applicable, at the later of the times specified in paragraphs (a)(1) and (a)(2) of this AD.

(1) Prior to the accumulation of 5,000 total landings on the elevator, or within 5 years after the first landing on the elevator, whichever occurs later. Or

(2) Within 3 months after the effective date of this AD.

(b) If no debonding is detected, repeat the Tap Test inspection required by paragraph (a) of this AD thereafter at intervals not to exceed 500 landings or 3 months, whichever occurs first.

(c) If debonding is detected, the largest debonded area is smaller than 400 cm<sup>2</sup>, and the distance between two debonded areas is equal to or greater than 2.5 times the diameter of the largest defect: Repeat the Tap Test inspection required by paragraph (a) of this AD thereafter at intervals not to exceed 250 landings or every 3 months, whichever occurs first.

(d) If the debonding detected is 400 cm<sup>2</sup> or larger, prior to further flight, perform a thermographic inspection to detect water in the elevator, in accordance with Airbus Service Bulletin A310–55–2016 (for Model A310 series airplanes) or Airbus Service Bulletin A300–55–6014 (for Model A300–600 series airplanes), both dated December 1, 1990, as applicable. Prior to further flight, correct any discrepancy in accordance with the applicable service bulletin. Repeat the thermographic inspections thereafter at intervals not to exceed 4,500 landings, or every five years, whichever occurs first, in accordance with the applicable service bulletin.

(e) If any water-affected area detected during any inspection required by this AD is greater than 40,000 sq. mm. in size, prior to further flight, repair in accordance with a method approved by the Manager, Standardization Branch, ANM–113, FAA, Transport Airplane Directorate.

(f) Accomplishment of the thermographic inspections, as specified in paragraph (d) of this AD, constitutes terminating action for the repetitive tap test inspections required by paragraph (a) of this AD.

(g) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Standardization Branch, ANM–113. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Standardization Branch, ANM–113.

**Note 2:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Standardization Branch, ANM–113.

(h) Special flight permits may be issued in accordance with sections 21.197 and 21.199

of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Issued in Renton, Washington, on February 2, 1995.

**Darrell M. Pederson,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 95–3075 Filed 2–7–95; 8:45 am]

BILLING CODE 4910–13–U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[IA–17–94; EE–36–94]

RIN 1545–AS74

#### Payment by Employer of Expenses for Club Dues, Meals and Entertainment, and Spousal Travel; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains corrections to the notice of proposed rulemaking, which was published in the **Federal Register** for Friday, December 16, 1994 (59 FR 64909). The proposed regulations relate to reimbursements and other expense allowance arrangements, working condition fringe benefits, expenses for club dues, spousal travel, and business meals and entertainment that are disallowed as a deduction to the employer.

**FOR FURTHER INFORMATION CONTACT:** Concerning regulations under sections 62 and 132, David N. Pardys, (202) 622–6040; concerning regulations under section 274, John T. Sapienza, Jr., (202) 622–4920; and concerning the hearing, Christina Vasquez, (202) 622–7190, (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking that is the subject of these corrections is under section 62(c), 132(d), and 274 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking contains typographical errors that are in need of correction.

##### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking which is the subject of FR Doc. 94–30877, is corrected as follows:

1. On page 64909, in the preamble following the **ACTION** caption, the language is corrected as follows:

“**ACTION:** Notice of proposed rulemaking and notice of public hearing.”.

2. On page 64909, in the preamble following the **DATES** caption, the paragraph is corrected as follows:

“**DATES:** Written comments must be received by March 24, 1995. Requests to appear and outlines of oral comments to be presented at the public hearing scheduled for April 14, 1995, at 10:00 a.m. must be received by March 24, 1995.”.

3. On page 64909, in the preamble following the **ADDRESSES** caption, the paragraph is corrected as follows:

**ADDRESSES:** Send submissions to: CC:DOM:CORP:T:R (IA-17-94; EE-36-94), Room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, D.C. 20044. In the alternative, submissions may be hand delivered between the hours of 8:00 a.m. and 5:00 p.m. to: CC:DOM:CORP:T:R (IA-17-94; EE-36-94), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. The public hearing scheduled for April 14, 1995, will be held in the IRS Auditorium, 7th floor, 1111 Constitution Avenue, N.W., Washington, D.C.”.

4. On page 64909, in the preamble following the paragraph heading “Explanation of Provisions”, column 3, first full paragraph, line 3, the language “employee to an employee may be” is corrected to read “employer to an employee may be”.

5. On page 64910, in the preamble following the paragraph heading “Explanation of Provisions”, column 1, first full paragraph, line 10, the word “provide” is corrected to read “preclude”.

6. On page 64910, in the preamble following the paragraph heading “Explanation of Provisions”, column 1, first full paragraph, third line from the bottom of the paragraph, the section “274(M)(3)” is corrected to read “274(m)(3)”.

7. On page 64911, column 1, § 1.132-5, paragraph (s)(2), *Example 2.*, second line from the bottom of the paragraph, the language “entire of the club membership) in gross” is corrected to read “entire value of the club membership) in gross”.

**Cynthia E. Grigsby,**  
*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-3106 Filed 2-7-95; 8:45 am]

BILLING CODE 4830-01-P

## 26 CFR Part 1

[EE-41-86]

RIN 1545-AI52

### Exempt Organizations Not Required To File Annual Returns: Integrated Auxiliaries; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to the notice of proposed rulemaking [EE-41-86], which was published in the **Federal Register** for Thursday, December 15, 1994 (59 FR 64633). The proposed rulemaking relates to regulations that exempt certain tax-exempt organizations from filing information returns.

**FOR FURTHER INFORMATION CONTACT:** Terri Harris or Paul Accettura, (202) 622-6070 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The proposed regulations that are the subject of this correction are under section 6033 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking contains a typographical error that is in need of correction.

##### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking which is the subject of FR Doc. 94-30587, is corrected as follows:

On page 64634, § 1.6033-2, column 3, the section heading of § 1.6033-2 is corrected as follows:

“§ 1.6033-2 Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).”.

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-3103 Filed 2-7-95; 8:45 am]

BILLING CODE 4830-01-P

## 26 CFR Part 1

[EE-45-94]

RIN 1545-AS94

### Self-Employment Tax Treatment of Members of Certain Limited Liability Companies; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains a correction to the notice of proposed rulemaking and notice of public hearing [EE-45-94], which was published in the **Federal Register** for Thursday, December 29, 1994 (59 FR 67253). The proposed regulations concern the treatment of members of certain limited liability companies.

**FOR FURTHER INFORMATION CONTACT:** Concerning the definition of manager, D. Lindsay Russell, (202) 622-3050; concerning other aspects of the regulation, Marie Cashman, (202) 622-6040; concerning submissions and the hearing, Carol Savage, (202) 622-8452.

#### SUPPLEMENTARY INFORMATION:

##### Background

The proposed regulations that are the subject of this correction are under section 1402 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing contain a typographical error that is in need of correction.

##### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking and notice of public hearing which is the subject of FR Doc. 94-31434, is corrected as follows:

On page 67254, in the preamble under the paragraph heading “Comments and Public Hearing”, column 2, paragraph 3, last line, the date “March 29, 1995” is corrected to read “May 25, 1995”.

**Cynthia E. Grigsby**

*Chief, Regulations Unit Assistant Chief Counsel (Corporate).*

[FR Doc. 95-3104 Filed 2-7-95; 8:45 am]

BILLING CODE 4830-01-P

## 26 CFR Part 53

[EE-56-94]

RIN 1545-AT03

### Excise Tax on Self-Dealing by Private Foundations; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to the notice of proposed rulemaking [EE-56-94], which was published in the **Federal Register** for